

#### ABSTRACT OF THE DISCLOSURE

Semiconductor devices wherein a flexible sheet with a conductive pattern was employed as a supporting substrate, a semiconductor element was mounted thereon, and the ensemble was molded have been developed. In this case, problems occur in that a multilayer wiring structure cannot be formed and warping of the insulating resin sheet in the manufacturing process is prominent. In order to solve these problems, a laminated plate 10 in which a thin, first conductive film 11 and a thick, second conductive film 12 have been laminated via a third conductive film 13 is used. In a step for forming a first conductive wiring layer 11A by etching the first conductive film 11, etching depth can be controlled by a stop of etching at the third conductive film 13. Accordingly, forming the first conductive film 11 thin makes it possible to form the first conductive wiring layer 11A into a fine pattern. In addition, since a second conductive wiring layer 14A is formed via a first insulating layer 15, multilayer wiring can be realized.